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20 December 1995

ORIGINAL: ENGLISH

Fiftieth session
FIFTH COMMITTEE
Agenda item 120

SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS

Draft resolution submitted by the Chairman following informal consultations

The General Assembly,

Noting the requests by Azerbaijan, Comoros, Georgia, Kyrgyzstan, Latvia, Liberia, the Republic of Moldova, Sao Tome and Principe, Tajikistan and Turkmenistan that, as an exceptional measure, any arrears in respect of assessed contributions for the regular budget of the United Nations, peace-keeping operations or international tribunals as at 1 January 1996 and for 1996 be treated as being attributable to conditions beyond their control and that, accordingly, the question of the application of Article 19 of the Charter of the United Nations should not arise,

1. Recognizes the importance of requests with respect to the application of Article 19 being considered by the Committee on Contributions in accordance with rule 160 of the rules of procedure of the General Assembly;

2. Requests the Committee on Contributions to hold a special session of one week's duration as early as possible in 1996 to consider representations from Member States with respect to the application of Article 19 of the Charter and to report thereon to the General Assembly at its resumed fiftieth session pursuant to rule 160 of the rules of procedure of the General Assembly;

3. Invites Member States to submit detailed information to the Committee on Contributions in explanation of their requests as soon as possible so as to facilitate the work of the Committee;

4. Decides to consider the report of the Committee on Contributions on this matter as early as possible during its resumed fiftieth session.

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Agenda item 120

SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS

Draft decision submitted by the Chairman following informal consultations

The General Assembly resolves that:

(a) The rate of assessment for Palau, admitted to membership in the United Nations on 15 December 1994, shall be 0.01 per cent for 1995, 1996 and 1997;

(b) The contributions of Palau for 1995, 1996 and 1997 shall be applied to the same basis of assessment as for other Member States, except that, in the case of appropriations or apportionments approved by the General Assembly for the financing of peace-keeping operations, the contributions of Palau, as determined by the group of contributions to which they may be assigned by the Assembly, shall be calculated in proportion to the calendar year;

(c) The 1995 assessments of Palau shall be taken into account as miscellaneous income in accordance with regulation 5.2 (c) of the Financial Regulations and Rules of the United Nations;

(d) For 1996 and 1997, the rate of assessment for Palau shall be added to the scale of assessments established under General Assembly resolution 49/19 B of 23 December 1994;

(e) The advance of Palau to the Working Capital Fund shall be calculated by the application of the rate of assessment of 0.01 per cent to the authorized level of the Fund and shall be added to the Fund pending the incorporation of its rate in a 100 per cent scale.

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FINANCING OF THE UNITED NATIONS ASSISTANCE MISSION FOR RWANDA

Draft resolution submitted by the Chairman following informal consultations

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Assistance Mission for Rwanda 1/ and the related oral report of the Chairman of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolution 1029 (1995) of 12 December 1995, in which the Council adjusted and extended the mandate of the Assistance Mission for a final period until 8 March 1996, as well as all previous Council resolutions on the Assistance Mission,

Recalling also its resolution 48/248 of 5 April 1994 on the financing of the Assistance Mission and its subsequent resolutions and decisions thereon, the latest of which was resolution 49/20 B of 12 July 1995,

Reaffirming that the costs of the Assistance Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Assistance Mission, a different procedure is

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1/ A/50/712.

2/ A/C.5/50/SR.43.

required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Assistance Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Takes note of the status of contributions to the United Nations Assistance Mission for Rwanda as at 19 December 1995, including the contributions outstanding in the amount of 74,322,512 United States dollars, representing 17 per cent of the total assessed contributions from the inception of the Assistance Mission to the period ending 8 December 1995, notes that some 22 per ent of the membership has paid its assessed contributions in full, and urges all other Member States concerned, particularly those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities, particularly as regards the reimbursement of troop contributors, notably those troop-contributing Member States that have paid their assessed contributions in full which bear an additional burden, owing to overdue payments by Member States of their assessments;

3. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Assistance Mission promptly and in full;

4. Endorses, on an exceptional basis, in the absence of a written report, the oral observations and recommendations presented by the Chairman of the Advisory Committee on Administrative and Budgetary Questions;

5. Requests the Secretary-General to take all necessary action to ensure that the Assistance Mission is administered with a maximum of efficiency and economy;

6. Decides to appropriate to the Special Account for the United Nations Assistance Mission for Rwanda the amount of 32,324,500 dollars gross (31,828,900 dollars net) for the operation of the Assistance Mission for the period from 1 January to 8 March 1996;

7. Decides also, as an ad hoc arrangement, to apportion the amount of 32,324,500 dollars gross (31,828,900 dollars net) for the period from 1 January to 8 March 1996 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of

1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decisions 48/472 A of 23 December 1993 and 50/__ of ___ December 1995, and taking into account the scale of assessments for the year 1996;

8. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 7 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 495,600 dollars for the period from 1 January to 8 March 1996, inclusive;

9. Invites voluntary contributions to the Assistance Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

10. Decides to keep the item entitled "Financing of the United Nations Assistance Mission for Rwanda" under review during the fiftieth session.

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FIFTH COMMITTEE
Agenda item 134

FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN LIBERIA

Draft resolution submitted by the Chairman following informal consultation

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in Liberia 1/ and the related oral report of the Chairman of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolution 866 (1993) of 22 September 1993, by which the Council established the United Nations Observer Mission in Liberia, and subsequent resolutions by which the Council extended the mandate of the Observer Mission, the latest of which was resolution 1014 (1995) of 15 September 1995, and resolution 1020 (1995) of 10 November 1995, by which the Council adjusted the mandate of the Observer Mission,

Recalling also its decision 48/478 of 23 December 1993 on the financing of the Observer Mission and its subsequent resolution thereon, the latest of which was resolution 49/232 B of 12 July 1995,

Reaffirming that the costs of the Observer Mission are expenses of the Organization to be borne by Member States in accordance with article 17, paragraph 2, of the Charter of the United Nations,

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1/ A/50/650 and Add.1.

2/ A/C.5/50/SR.43.

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Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Observer Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Observer Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Takes note of the status of contributions to the United Nations Observer Mission in Liberia as at 19 December 1995, including the contributions outstanding in the amount of 8,684,042 United States dollars, representing 15 per cent of the total assessed contributions from the inception of the Observer Mission to the period ending 31 December 1995, notes that some 22 per cent of the membership has paid its assessed contributions in full, and urges all other Member States concerned, particularly those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities, particularly as regards the reimbursement of troop contributors, notably those troop-contributing Member States that have paid their assessed contributions, which bear an additional burden, owing to overdue payments by Member States of their assessments;

3. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Observer Mission promptly and in full;

4. Endorses, on an exceptional basis in the absence of a written report, the oral observations and recommendations presented by the Chairman of the Advisory Committee on Administrative and Budgetary Questions;

5. Notes with concern the exchange of posts between the Observer Mission and the United Nations Protection Force, which is not properly reflected in the report of the Secretary-General;

6. Requests the Secretary-General to take all necessary action to ensure that all United Nations activities related to the Liberian peace process are administered in a coordinated fashion with a maximum of efficiency and economy;

7. Approves, on an exceptional basis, the special arrangements for the Observer Mission with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of

obligations owed to Governments providing contingents and/or logistic support to the Observer Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

8. Decides to appropriate to the Special Account for the United Nations Observer Mission in Liberia the amount of 9,773,600 dollars gross (9,608,200 dollars net), for the maintenance of the Observer Mission for the period from 1 January to 31 January 1996;

9. Decides also, as an ad hoc arrangement, to apportion among Member States the amount of 9,773,600 dollars gross (9,608,200 dollars net) in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decisions 48/472 A of 23 December 1993 and 50/__ of 22 December 1995, and taking into account the scale of assessments for the years 1995 and 1996; 3/

10. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided in paragraph 9 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 165,400 dollars approved for the Observer Mission for the period from 1 January to 31 January 1996;

11. Decides that, for Member States that have fulfilled their financial obligations to the Observer Mission, there shall be set off against the apportionment, as provided for in paragraph 9 above, their respective share in the unencumbered balance of 226,890 dollars gross (224,900 dollars net) for the period from 23 October 1994 to 30 June 1995;

12. Decides also that for Member States that have not fulfilled their financial obligations to the Observer Mission, their share of the unencumbered balance of 226,890 dollars gross (224,900 dollars net) for the period from 23 October 1994 to 30 June 1995 shall be set off against their outstanding obligations;

13. Authorizes the Secretary-General to enter into commitments in the amount of 12,169,600 dollars gross (11,838,800 dollars net) for the maintenance of the Observer Mission for the period from 1 February to 31 March 1996, subject to the extension of the mandate of the Observer Mission by the Security Council and that this amount be apportioned among Member States in accordance with the scheme set out in the present resolution;

14. Invites voluntary contributions to the Observer Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by

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3/ See resolution 49/19 B.

the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

15. Decides to keep the item entitled "Financing of the United Nations Observer Mission in Liberia" under review during the fiftieth session.

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Observer Mission in Liberia until payment is effected.

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided for in financial regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.